



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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30th January 2024

1199 മകരം 16  
16th Makaram 1199

1945 മാഘം 10  
10th Magha 1945

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No.

372

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.13/2024/TAXES.

*Dated, Thiruvananthapuram, 29th January, 2024.*

*15th Makaram, 1199.*

**S. R. O. No. 95/2024**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.62/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as



S.R.O. No.360/2017 in the Kerala Gazette Extraordinary No.1350 dated 30<sup>th</sup> June, 2017, namely: -

# AMENDMENT

In the said notification, -

(A) in SCHEDULE I – 2.5%, -

(i) after Sl. No. 92 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“92A	1703	Molasses”;

(ii) after Sl. No. 96 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”.

(B) in SCHEDULE III – 9%,

(i) against Sl. No. 13, in column (3), for the words and figures “of heading 1905”, the words, figures and symbols “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled ” shall be substituted;

(ii) after Sl. No. 25 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“25A	2207 10 12	Spirits for industrial use”.

(C) in SCHEDULE IV – 14%, Sl. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of October, 2023.

By order of the Governor,  
Dr. A. JAYATHILAK,  
Additional Chief Secretary to Government.



**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the Goods and Services Tax Council meeting, Government of Kerala have decided to modify the rate on tax of certain goods by making amendments in the notification issued under G.O. (P) No.62/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O No.360/2017 in the Kerala Gazette Extraordinary No.1350 dated 30<sup>th</sup> June, 2017.

The notification is intended to achieve the above object.

